

**ABSTRACT OF THE DISCLOSURE**

The present invention provide a gene encoding D-sorbitol dehydrogenase (SLDH), a method for producing SLDH by culture of a host cell transformed with a vector expressing  
5 this gene and a method for producing L-sorbose or 2-keto-L-gulonic acid (2KLGA) using the culture. 2KLGA is an important intermediate for the production of L-ascorbic acid. Therefore, the present invention also provides a method for producing L-ascorbic acid from the 2KLGA obtained by the  
10 above-mentioned method.